**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR**

**WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929**

**WP(C).No. 671 of 2005(E)**
**----------**

**PETITIONER:**
**----------**
**NAVINCHANDRA D.SUVARNA,**
**PSC POLES DEALER MANJESHWAR, RESIDING AT**
**JYOTHI BUILDING, MAIDAN ROAD, MANGALORE.**

**BY ADV. SRI.BOBBY JOHN**
**SRI.P.N.DAMODARAN NAMBOODIRI**

**RESPONDENTS:**
**----------**
**1. THE INSPECTING ASSISTANT COMMISSIONER,**
**COMMERCIAL TAXES, KASARAGOD.**

**2. THE DEPUTY COMMISSIONER (APPEALS),**
**COMMERCIAL TAXES, KOZHIKODE.**

**3. THE KERALA SALES TAX APPELLATE TRIBUNAL,**
**ADDITIONAL BENCH, KOZHIKODE.**

**4. THE TAHSILDAR (R.R.), KASARAGOD.**

**BY GOVERNMENT PLEADER SRI. K.P. PRADEEP**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**W.P.(C)NO.671 OF 2005**

**APPENDIX**

**EXT.P1: COPY OF THE ASSESSMENT ORDER DTD 8.3.2004 FOR THE YEAR 1999-2000.**

**EXT.P2: COPY OF THE APPELLATE ORDER DATED 21.8.2004 ISSUED BY THE SECOND RESPONDENT.**

**EXT.P3: COPY OF THE SECOND APPEAL FILED BY PETITIOENR BEFORE R3 DTD 16.9.2004.**

**EXT.P4: COPY OF THE NOTICE DATED 19.11.2004 UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT.**

**EXT.P5: COPY OF THE STAY ORDER DTD 9.12.2004 PASSED BY THE THIRD RESPONDENT.**

**EXT.P6: COPY OF THE CERTIFICATE ISSUED BY THE CHIEF ENGINEER, TECHNICAL KSEB, THIRUVANANTHAPURAM DT. 15.1.2005.**

TRUE COPY

PA TO JUDGE.

**C.N.RAMACHANDRAN NAIR, J.**

**----------**

**W.P.(C) No. 671 of 2005**

**----------**

**Dated, this the 21st day of November, 2007**

**J U D G M E N T**

This writ petition is filed challenging conditional stay order issued by the Tribunal. This Court, while admitting the writ petition, granted a conditional stay on 07/01/2005. Since appeal is pending before the Tribunal, this writ petition is disposed of directing the Tribunal to dispose of the appeal for the year 1999-2000, if not already done, within a period of three months from the date of production of a copy of this judgment by the petitioner. If petitioner has not made payment in terms of the interim order dated 07/01/2005, arrears will be recovered immediately. However, if petitioner has made payment in terms of interim order, recovery will be withheld till disposal of the appeal. Recovery thereafter will be based on orders in appeal.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**

jg